

THE HONORABLE JOHN C. COUGHENOUR

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,

Petitioner,

v.

FLORENTINA VIDICAN,

Respondent.

Case No. C10-152-JCC

ORDER

This matter comes before the Court on Respondent's "Motion for Reconsideration; Motion for Appointment of Competent Counsel; Motion to Dismiss for Lack of Jurisdiction; Motion to Dismiss for Failure to State a Claim upon Which Relief May Be Granted; Motion for Damages; Motion for Return of Money(s) Paid" (Dkt. No. 10), Petitioner's Reply (Dkt. No. 11), Petitioner's Erratum (Dkt. No. 12), and Respondent's Response. (Dkt. No. 13.) Having thoroughly considered the parties' briefing and the relevant record, the Court finds oral argument unnecessary and hereby DENIES the motion for the reasons explained herein.

I. BACKGROUND

Ms. Vidican did not respond to an IRS summons issued on June 19, 2009, which directed her to appear before IRS Revenue Officer Curtis E. Rowe on July, 8, 2009. (Dkt. No. 1 at 2; Dkt. No. 11 at 2.) Consequently, the U.S. government filed a petition with the Court to

judicially enforce the summons in accord with provisions of the Internal Revenue Code, 26 U.S.C. §§ 7402(b) and 7604(a). (Dkt. No. 1.) Ms. Vidican has filed several motions in response.

II. DISCUSSION

Despite the multiple issues Defendant raises in the caption to her motion, she articulates no coherent facts or law to support them. (Mot. (Dkt. No. 10.) The Defendant remedies this omission in her reply brief by introducing new facts and law. (Dkt. No. 13.) But the Court need not consider arguments introduced for the first time in a reply brief. *See Zamani v. Carnes*, 491 F.3d 990, 997 (9th Cir. 2007) ("The district court need not consider arguments raised for the first time in a reply brief."); *also see Koerner v. Grigas*, 328 F.3d 1039, 1048 (9th Cir. 2003).

With no basis to grant Ms. Vidican's requests, her motion is DENIED.

III. CONCLUSION

For the foregoing reasons, Defendant's "Motion for Reconsideration; Motion for Appointment of Competent Counsel; Motion to Dismiss for Lack of Jurisdiction; Motion to Dismiss for Failure to State a Claim upon Which Relief May Be Granted; Motion for Damages; Motion for Return of Money(s) Paid" is DENIED. (Dkt. No. 10.)

DATED this 10th day of March, 2010.

A handwritten signature in black ink, reading "John C. Coughenour", written over a horizontal line.

Honorable John C. Coughenour
UNITED STATES DISTRICT JUDGE